

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment to certain Rules – Notification-Orders - Issued.

---

**Revenue (CT-II) Department**

**G.O.Ms No.287**

**Date:18.12.2017.**

**Read the following :-**

1. G.O.Ms No. 121 Revenue (CT-II) Department, dt: 30-06-2017.
2. G.O.Ms No. 184 Revenue (CT-II) Department, dt: 18-08-2017.
3. G.O.Ms No. 215, Revenue (CT-II) Department, dt: 26-09-2017.
4. G.O.Ms No. 229, Revenue (CT-II) Department, dt: 09-10-2017
5. From the Commissioner of State Tax, Telangan, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017, Dt. 06-11-2017.

\*\*\*\*

**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt:18-12-2017.

**NOTIFICATION**

In exercise of the powers conferred by Section 164 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, namely:-

- (1) These Rules may be called the Telangana Goods and Services Tax (Fifth Amendment) Rules, 2017.
- (2) Save as otherwise provided in these Rules, they shall come into force on the date of their publication in the Official Gazette.

In the Telangana Goods and Services Tax Rules, 2017,-

- (i) in Rule 3, with effect from 13<sup>th</sup> day of October, 2017, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A)Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under Rule 24 or who has been granted certificate of registration under sub-rule (1) of Rule 10 may opt to pay tax under Section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31<sup>st</sup> day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of Rule 44 within a period of ninety days from the day on which such person commences to pay tax under Section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

**(P.T.O. )**

::2::

(ii) in Rule 24, in sub-rule (4), 28<sup>th</sup> day of October, 2017, for the words, figures and letters “on or before 31<sup>st</sup> October, 2017”, the words, figures and letters “on or before 31st December, 2017” shall be substituted.

(iii) in Rule 45, in sub-rule (3), 28<sup>th</sup> day of October, 2017, after the words “succeeding the said quarter”, the words “or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.” shall be inserted;

(iv) after Rule 46, with effect from 13<sup>th</sup> day of October, 2017, the following Rule shall be inserted, namely:-

“46A. Invoice-cum-bill of supply.- Notwithstanding anything contained in Rule 46 or Rule 49 or Rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.”;

(v) in Rule 54, with effect from 13<sup>th</sup> day of October, 2017, in sub-rule (2),

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted;

(vi) in Rule 62, with effect from 13<sup>th</sup> day of October, 2017, in sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under Section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under Section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under Section 10.”;

(vii) in Rule 89, with effect from 18<sup>th</sup> day of October, 2017, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

(viii) in Rule 96, in sub-rule (2), with effect from 28<sup>th</sup> day of October, 2017, the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall

(Contd.page3)

furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs: Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”;

- (ix) (a) in Rule 96A, in sub-rule (1), in clause (a), with effect from 18<sup>th</sup> day of October, 2017, after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted;
- (b) in Rule 96A, in sub-rule (2), with effect from 28<sup>th</sup> day of October, 2017, the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.”

- (x) in **FORM GST CMP-02**, with effect from 13<sup>th</sup> day of October, 2017, for the words, figures and brackets “See Rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;
- (xi) with effect from 13<sup>th</sup> day of October, 2017, in **FORM GSTR-1**, for Table 6, the following shall be substituted, namely:-

**“6. Zero rated supplies and Deemed Exports**

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
<b>6A. Exports</b>									
<b>6B. Supplies made to SEZ unit or SEZ Developer</b>									
<b>6C. Deemed exports</b>									
									”;

::4::

(xii) With effect from 13<sup>th</sup> day of October, 2017, in **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely:-

**“4. Zero rated supplies made to SEZ and deemed exports**

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax Amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”;

(xiii) in **FORM GSTR-4**, with effect from 18<sup>th</sup> day of October, 2017, after instruction no.9, the following shall be inserted, namely:-

“10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

(xiv) With effect from 18<sup>th</sup> day of October, 2017, in **FORM GST RFD-01**,  
(a) for “Statement-2”, the following Statement shall be substituted, namely:-

**“Statement- 2 [rule 89(2)(c)]**

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC / FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable Value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(b) for “Statement-4”, the following Statement shall be substituted, namely:-

**“Statement-4 [rule 89(2)(d) and 89(2)(e)]**

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

**(Contd.page5)**

**::5::**

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10- 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											.”

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase,  
(Publication Wing) Telangana State, Hyderabad, for publication of the Notification (He  
is requested to supply (30) copies of the notification to this Department and (300)  
copies to Commissioner of Commercial Taxes, Telangana State, Hyderabad).

The Commissioner of Commercial Taxes Dept., Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement) Dept., Telangana State,  
B.R.K.R. Bhavan, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement) Dept.,  
Telangana State, B.R.K.R. Buildings, Hyderabad.

**Copy to:**

The Accountant General, O/o. the Accountant General, Telangana State, Hyd.

The Law (A) Department, Telangana State, Hyderabad.

The P.S. to the Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department  
SF/SC's.

**// FORWARDED :: BY ORDER //**

**SECTION OFFICER**